

NATIONAL REGISTER CENSUSES.

17th to 29th July, 1939.

INSTRUCTIONS TO ADVISORY OFFICERS.

A. HOW TO FILL IN THE PERSONAL CARD.
B. HOW TO FILL IN THE PROPERTY CARD.

These Instructions should be carefully read by the Advisory Officers, and should be studied in conjunction with the printed Instruction Sheets and the Personal and Property Cards.

Unusual queries should be noted daily by all Officers. Officers located in country towns should consult the Postmaster in case of doubt as to how they should be answered. The Postmaster should refer important questions to the address given below by letter - or, if the matter is sufficiently urgent - by telephone or telegraph. Officers located in the metropolitan areas should telephone their questions direct to the address given below at suitable intervals.

All Advisory Officers must make a Declaration of Fidelity and Secrecy under Section 11 of the National Registration Act 1939, on the printed form provided (N.R.18).

Letters:

The Commonwealth Statistician,
National Register Branch Office,
Olderfleet Building,
Collins Street,
MELBOURNE.

Telegrams: Commonwealth Statistician, MELBOURNE.

Telephone: MU3330.

A. HOW TO FILL IN THE PERSONAL CARD.

PERSONS REQUIRED TO SEND IN A FORM. - The NATIONAL REGISTRATION ACT 1939, and the Proclamation thereunder, requires all male persons who have attained the age of eighteen years and have not attained the age of sixty-five years to obtain, fill in, sign and transmit to the Commonwealth Statistician before the 29th July, 1939 a form in accordance with the form in the Second Schedule to the Act, i.e., to fill in and forward the GREY-COLOURED PERSONAL CARD.

The Proclamation relates to persons in New South Wales, Victoria, Queensland, South Australia, Western Australia, Tasmania, the Northern Territory and the Australian Capital Territory (including the Jervis Bay Territory). It does not include any of the external territories, such as Papua, New Guinea, and Norfolk Island.

Australians temporarily abroad do not have to supply a card until they return to Australia.

NAME. - The person filling in the card must print in his SURNAME in BLOCK LETTERS, and give ALL his Christian or other names. You should see that this is done in every case referred to you. The reasons for insisting upon the use of block letters for the surname are (i) that they make clear which IS the surname, and (ii) that the surname will be easier to read if the card is filled in by a person who writes illegibly.

USUAL POSTAL ADDRESS. - The important requirements in this connection are that the address given should be the one at which the person filling in the card USUALLY resides, and that it should be given IN FULL. The main reason for asking for the USUAL address is to ascertain the one through which the person concerned may most readily be communicated with, as he may be temporarily living elsewhere or constantly changing his location. If, for instance, a man filling in a card at Bathurst, N.S.W., says to you: "My home is at Elsternwick, Victoria, but I haven't been home during the last six months, and may not return there within the next six months because my work takes me from town to town in N.S.W.", advise him to give the Elsternwick address. In those cases where the man cannot indicate a more or less fixed abode, advise him to state an address which is sure to find him.

It will be observed that, in the example given in the printed Instruction Sheets, SYDNEY is given in addition to GLEBE, and that N.S.W. is given as the State. It is very important that the name of the State should be given in the space provided, since there are numerous instances of place-names common to two or more States. It also happens that in a few instances the same place-name occurs twice within the same State (as, for example, Glebe, a suburb of Sydney, and Glebe, a suburb of Newcastle). Where, therefore, the place-name of the address is a suburb or a locality adjacent to a city or large town, the name of the city or town should ALSO be given, as in the example in the Instruction Sheets.

THE NOTE immediately under the example in the Instruction Sheets applies to all male persons who attain, or have already attained, the age of 18 years, and have not attained the age of 21 years. Should such a person change his address AT ANY TIME AFTER FILLING IN HIS CARD, he must notify the authorities, within 30 days of the change, on a special card, supplies of which will be available at all Post Offices by the 31st July, 1939.

COMMONWEALTH ELECTORAL DIVISION IN WHICH USUAL RESIDENCE IS SITUATED. In cases where a person filling in his card does not know or is
uncertain of the name of the Division, you should be prepared to
assist him either by locating the Division yourself from Electoral
Office records available at the Post Office, or by referring him
to the Electoral Registrar's Office in case of doubt. You should
emphasise that the name of the COMMONWEALTH, NOT the State,
Electoral Division is required.

Question 1. - AGE LAST BIRTHDAY. - The emphasis is on LAST. "Age last birthday" means the age (in years) that the person has attained on the day on which he fills in his card.

Question 2. - COUNTRY OF BIRTH. - If either the person filling in the card, or his father, or his mother, were BORN IN AUSTRALIA, only the name of the STATE or TERRITORY is required. For example, the person filling in the card should not, either for his own birthplace or for that of his father or his mother, write merely HAMILTON, since Hamilton is the name of a town in three States - New South Wales, Victoria and Tasmania. He should not mention Hamilton at all, but should write only the name of the STATE in which the Hamilton in question is situated.

Similarly, if the person filling in the card, or his father, or his mother, were BORN OUTSIDE AUSTRALIA, only the name of the COUNTRY, not the name of any town or other locality, is required. For example, the person filling in the card should not, either for his own birthplace if outside Australia, or that of his father or of his mother, write LONDON, since London is a place-name not only in England but also in other countries. He should not mention London at all, but should state ENGLAND, or whatever be the correct name of the COUNTRY of birth.

(See example on printed Instruction Sheets accompanying the Personal Card.)

Question 3. - NATIONALITY. - If you have reason to suppose that the person filling in the card is not a natural-born British subject, draw his attention to the necessity of either putting the cross (X) in the second square, should he have been naturalized as a British subject, and of adding the particulars of place and date of naturalization immediately following; OR, alternatively, if not naturalized, of stating the name of the COUNTRY (not of any town or locality within the country) of which he is still legally a subject or citizen. Should he be a person deprived of his citizen rights in some country outside the British Commonwealth, but is not yet a naturalized British subject, he should nevertheless state the name of that country as the country of his nationality, but should mention the circumstances on the back of the card, adding to the appropriate line on the face of the card the words (SEE BACK). The example given in the printed Instruction Sheets, as you will see, refers to a naturalized British subject.

Question 4. - CONJUGAL CONDITION. - Advise persons filling in the card to insert the cross (X) in one square ONLY, and in the correct square. MARRIED means that the person NOW has a legal wife, even though he may be "judicially separated" or be living apart from his wife. Widowers and divorced persons WHO HAVE REMARRIED should, of course, place the cross (X) in the MARRIED square (No. 2).

Question 5. - DEPENDENT RELATIVES. - It should be observed, first, that this question relates only to RELATIVES who are dependent, NOT to other dependants, and, second, that the dependence must be UPON THE PERSON FILLING IN THE CARD, and, third, that the degree of dependence must be SUBSTANTIAL. "Relationship" will, however, include a father-in-law, a mother-in-law, a step-father, a step-mother, and step-children, as well as adopted children. Relatives receiving intermittent help, such as an occasional gift of money or kind from the person filling in the card, but who obtain their usual means of livelihood from other sources, are NOT to be regarded as dependants for the purposes of the Census.

Only crosses (X), not figures, are to be placed in the squares indicating dependence of Father or Mother or Wife, where such exists. Make sure that the person filling in the card does not include his Father, Mother or Wife in the figure (if any) for "OTHER dependent relatives". The explanation and example given in the printed Instruction Sheets accompanying the card should make this clear.

Question 6. - HEALTH. - The answer to this question must necessarily depend upon the judgment of the person filling in the card. It is expected to give a rough but dependable idea of the general fitness in health of the person concerned. The main thing to watch is that a temporary or minor ailment should not be regarded as indicating "Bad" or "Indifferent" health. The printed Instruction Sheets accompanying the form should make clear the broad distinctions to be drawn between health that is "Good", "Bad" or "Indifferent".

Question 7. - PERMANENT PHYSICAL DISABILITIES. - This question is intended to elicit information concerning any permanent bodily defect which might be termed a disability, even although it does not necessarily interfere with the capacity of the person filling in the card to follow the calling in which he is engaged. For example, a man who has "lost right leg" should state his disability in those words, even though he is able, in spite of such disability to do his work quite effectively, say as a lift-man. Judgment will have to be shown in giving advice in certain cases. Thus, for example, if a man has experienced an accident which has caused the disfigurement of his face, no disability will be shown on that account unless the accident has involved the loss of an ear or an eye. The examples given in the printed Instruction Sheets accompanying the card illustrate the meaning of disability for the purposes of the Census.

Question 8. - GRADE OF OCCUPATION. - Six squares are shown on the card against the items under this Question. You should advise a person filling in the Card to enter a cross (X) in ONE SQUARE ONLY, i.e.

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Question 8. - GRADE OF OCCUPATION. - Six squares are shown on the card against the items under this Question. You should advise a person filling in the Card to enter a cross (X) in ONE SQUARE ONLY, i.e.

in the square applicable to his grade. Where a person is eligible for and is receiving Work for Sustenance or Relief Work, he should put a cross (X) in the square numbered 5, even although at the time of filling in the card he is not actually engaged on such work. For the purposes of the card, any person eligible for and receiving such work is to be regarded as unemployed. A person actually in work on the day of filling in the card, though otherwise only intermittently employed, is to be graded as unemployed ONLY IF the work on which he is engaged on the day of filling in the card is some form of public relief employment.

There will be many persons, such as pensioners, retired persons, persons of independent means, scholars, dependants, etc. to whom the items (a), (b), (c) and (d) will not apply. They should be advised to put a cross (X) in the square numbered 6, against the item "(e) OTHERS".

Question 9. - UNEMPLOYMENT. - The aim of this Question is to secure as accurate information as possible on the duration of unemployment during the preceding 12 months of those who have been out of work at any time during the past 12 months. Any period of Work for Sustenance or Relief Work is to be regarded, for this purpose, as a period of unemployment. The TOTAL of any period or periods of unemployment during the last 12 months is to be shown in WEEKS against item (a).

Item (b) is to be answered only by a person AT PRESENT unemployed. He must state on the line provided the period in months, weeks and days since he was last employed in ANY occupation (i.e. it need not have been the occupation in which he is usually employed; but note that Work for Sustenance or Relief Work is not to count as employment for this purpose).

The example given in the printed Instruction Sheets accompanying the card should make clear how item (a) is to be answered.

Question 10. - CRAFT OR OCCUPATION. - In answering part (i) of this Question, the person filling in the card is asked to state EXACTLY WHAT KIND OF WORK HE NOW PERFORMS AS AN INDIVIDUAL, NOT the trade or organized service in which it is performed. It will help you in advising persons on this part of the Question to keep in mind that CRAFT or OCCUPATION has reference to PERSONAL performance of work. The "occupational" or "craft" classification of persons filling in the card is determined by reference either to the materials treated, or the processes carried out, or the nature of the personal qualifications or skill required of them in their work; or, in the case of occupations not concerned with the making of material products, the type of service rendered. Where the conditions of employment of the person filling in the card are regulated by law, he should be advised to give as the name of his "craft" or "occupation" the designation given in the award, determination or agreement applying to his employment. Where the craft or occupation is not subject to regulation by law, the description given should be as specific and as precise as possible. the person filling in the card is an "electric welder", he should state "electric welder", and NOT use the more general description "welder". The examples in the printed Instruction Sheets accompanying the card give a variety of specific and precise descriptions of the kind expected.

In answering part (ii) of this Question, the person filling in the card must state any other, i.e., additional, special qualifications he may possess, or the exact description of any other skilled craft or occupation which he is competent to follow, and to state briefly his degree of skill.

This query as to alternative occupational qualifications is very important and should be answered with as much precision as possible. Not more than two alternative qualifications are asked for. If the person filling in the card possesses several such alternative capacities, he should mention on the lines provided only the two in which he believes himself to be best qualified and should state them in the order of proficiency. Reference to other special qualifications, or further details, can be written on the BACK of the card. The examples given on the printed Instruction Sheets accompanying the card illustrate, with the kind of specific and precise description required, a variety of possible alternative special qualifications.

Question 11. - INDUSTRY. - In answering this Question, the person
filling in the Card is asked to state the PARTICULAR BRANCH OF
INDUSTRY, TRADE OR SERVICE, or the profession in which he is NOW
engaged. Persons not actively engaged in industry, trade or service
of any kind, with the exception of those unemployed, must write in
the reason, as, e.g., "pensioner", "dependant", "retired", "independent means", "student", "invalid", etc. ALL OTHER persons are
required to state some particular branch of industry, trade,
service or profession in which they are now, or, in the case of
the unemployed, are usually, engaged. If the person filling in the
card is, for instance, engaged on his own account or as an employer
in a business, he should be advised to use the description he
normally applies to his type of business or calling. For example,
WHEAT FARMING, MIXED FARMING (PRINCIPALLY WHEAT), WOOL GROWING,
PROSPECTING FOR GOLD, HORSE DEALING, BRASS FOUNDRY, INDENT AGENT
DEALING IN DRAPERY, FRUIT MERCHANT, STONE CARTING ON CONTRACT,
BUILDING, etc. If his business or calling is of a type covering
a variety of activities, he should be advised to describe it in
terms of the PREDOMINANT activity. For example, if the person
filling in the card conducts, as a sole trader, a business which
imports as well as manufactures mining machinery as its major stock
in trade, but also engages in general engineering and machine
repairing, he should state his industry as MINING MACHINERY IMPORTER
if importing is the predominant side of his business, or as MINING
MACHINERY MANUFACTURER if manufacturing is the predominant side. If
general engineering and machine repairing predominant side. If
general engineering and machine repairing predominant side. If
general engineering and machine repairing predominant, he should
state his industry as GENERAL ENGINEERING.

In the case of a person who is an employee, he should be advised to state his industry in terms of the description ordinarily applied to the class of activity in that branch of his employer's business in which he himself is working. For example, if his employer's business is concerned with manufacturing telephone and wireless equipment, he should state his Industry as TELEPHONE AND WIRELESS EQUIPMENT MANUFACTURING. If his employer is engaged in several branches of one or more industries, for example, in manufacturing clothing, furniture, etc., and in importing and in retail distribution, the employee who is employed in the furniture manufacturing branch of the business should state his industry as "FURNITURE MANUFACTURING". If he is employed in a retail selling branch of the business, he should state his industry as, for example, RETAIL SELLING OF IRONMONGERY.

If the person is employed by a Government or other public body, he should be advised to state specifically the branch of its activity in which he himself is engaged. For example, if employed

by the Commonwealth Government in the Postal Department, Telephone Branch, he should state his industry as POSTAL DEPARTMENT, TELEPHONE SERVICE. If employed by a State Education Department, he should state his industry as, for example, STATE EDUCATION DEPARTMENT, TEACHING SERVICE. If employed by a public authority supplying water, sewerage and similar services, he should state his industry as, for example, MELBOURNE AND METROPOLITAN BOARD OF WORKS, WATER SERVICE.

If the person filling in the card is now unemployed, he should be advised to state his USUAL industry, trade or service. The instructions as given and exemplified above apply in this connection. If he has never been engaged in an industry, trade or service, he should state NEVER EMPLOYED. If the person has been unable to obtain employment for any reason other than scarcity of work, he should briefly state particulars on the BACK of the card.

B. HOW TO FILL IN THE PROPERTY CARD.

PERSONS REQUIRED TO SEND IN FORMS. - The NATIONAL REGISTRATION ACT 1939 requires EVERY PERSON who OWNS PROPERTY OF A VALUE NOT LESS THAN THE PRESCRIBED VALUE (the prescribed value has now been fixed under the Regulations at £500) to fill in and furnish to the Commonwealth Statistician a form in accordance with the form in the First Schedule to the Act, i.e., to fill in and forward the BUFF-COLOURED PROPERTY CARD. EVERY PERSON means every individual, irrespective of sex or age, every company or other corporate body, every agent of a person permanently or temporarily absent from Australia, the trustee of every trust estate, and the legal representative of every minor or other person under legal disability. If a person under a legal disability (such as a minor) has not a legal representative, he should himself fill in a card. You should make it quite clear to those seeking advice that separate cards must be furnished for every individual, company, other corporate body or estate. A trustee company, for example, must send in a card for each estate of which it is a trustee and for the trustee company itself.

In the case of persons permanently resident outside Australia who own shares in or debentures of a company, the secretary, manager or a director of that company is deemed to be the owner of the shares and debentures, and is required to fill in one card in respect thereof if the total value is not less than £500. The total value of the shares and the total value of the debentures held by the absentee share and debenture holders of the company should be stated on the card. The value of shares and debentures of absentee holders on any card must relate to one company only. Make sure that the words "Absentee share and debenture holders" are inserted after the name of the company at the top of the card. The names and addresses of individual share and debenture holders are not required. See that the particulars are filled in opposite Questions 6(a) and 6(b) in Column (B) of the card.

DATE OF RETURN. - The information on the card will in most cases relate to valuations as at 30th June, 1939. With regard to trade assets and liabilities only, the valuations will be accepted as at the latest balancing date on or after the 30th June, 1938. The balancing date must NOT be earlier than 30th June, 1938.

MAME. - If the person is filling in the card in respect of his own property or of that of another individual, he is asked to print in first the SURNAME in BLOCK LETTERS, then to state after the surname ALL Christian or other names, and to add either Mr., Mrs. or Miss. If the person is filling in the card for a company or other corporate body, he is asked to print in the name in full in BLOCK LETTERS.

USUAL POSTAL ADDRESS. - Read carefully the Personal Card Instructions to Advisory Officers, under the heading "USUAL POSTAL ADDRESS", for what is required in regard to the postal addresses of individuals. In cases where the card applies to an individual TEMPORARILY absent from Australia, advise the person filling in the card to give the usual AUSTRALIAN address. If filling in the card for a corporate body, the person making the return should give in full the address of the Registered Office

of the company.

METHODS OF VALUATION. - Except where otherwise indicated in the printed "Instructions", the MARKET VALUE of the assets must be given. The basis of determination of market value will vary with the nature of the asset. For instance, in the case of Government and other Public Securities and Company Shares and Debentures WHICH ARE QUOTED ON THE STOCK EXCHANGES, market values can be ascertained from the daily press, stock-brokers, company secretaries, etc. In the case of public securities, shares and debentures NOT publicly quoted on the Stock Exchanges, the market value should be estimated as accurately as possible from such information as is available. Individuals and companies customarily trading in securities are permitted to substitute "BOOK" VALUES for market values.

ASSETS ON 30th JUNE, 1939 (TO NEAREST £).

- Question 1. CASH IN HAND. The person filling in the card must here state the total of all his own cash, which will consist of all money such as pocket-money, till-money, money in any safe or safe-deposit, cheques made out in his favour and not yet paid in to a bank, etc., not elsewhere included in his assets. If the exact amount at 30th June is not known the best estimate possible must be made. The answer "Not known" will not be accepted.
- Question 2. SAVINGS BANK DEPOSITS. Here must be stated the balance as at 30th June, including accrued interest, as ascertained from the deposit book. If the last balance shown in the deposit book does not include accrued interest to 30th June, the person filling in the card should enquire at the bank to ascertain the amount of the balance, including interest, required in answer to this Question. If he should own Deposit Stock in any savings bank, the amount of such stock (which is comparable to a fixed deposit) must be included in answer to Question 4. All other savings bank balances, however, must be included in the answer to Question 2.
- Question 3. MONEY AT CURRENT ACCOUNT IN BANKS, ETC. It is important that the balance on current account should be the true balance at 30th June. This balance should be ascertainable from documents in the possession of or accessible to the person filling in the card. It will be the balance in the pass-book plus any money or cheques paid in, and minus unpresented cheques drawn by the person filling in the card, between the date when the pass-book was last balanced and the 30th June, 1939. If the account is overdrawn, the amount of the overdraft must not be shown here or be deducted from other assets, but must be stated in answer to Question 18. Savings bank balances must NOT be shown here, but in answer to Question 2.
- Question 4. FIXED DEPOSITS IN BANKS, BUILDING SOCIETIES, ETC. The person filling in the card must state here the total of all
 fixed deposits with banks, building societies and other institutions of any kind that receive fixed deposits. Savings Bank

Deposit Stock must be included here.

- Question 5. GOVERNMENT AND OTHER PUBLIC SECURITIES, ETC. The person filling in the card must state here the market value as at 30th June of all Government, Semi-Government and Local Government Stocks, Bonds, etc. and securities issued by any other public or governmental bodies.
- Question 6. (a) SHARES IN COMPANIES. The person filling in the card must insert here the market value as at 30th June of all shares held in Companies of all kinds. The term "Company" here means incorporated companies, whether public, private or proprietary. Pecuniary interests in partnerships and syndicates must not be included here, but in the answer to Question 14. The value of any share interest in any other type of body, society or association, etc. should be shown in answer to Question 17.
 - (b) DEBENTURES IN COMPANIES. The person filling in the card must insert here the market value as at 30th June of all the debentures he holds in Companies of all kinds. The term "Company" means incorporated companies, whether public, private or proprietary. Pecuniary interests in partnerships and syndicates must not be included here, but in the answer to Question 14. Debentures issued by any body, society or association, etc., not being an incorporated company should be shown in answer to Question 17.

Question 7. - AMOUNTS OWING (TO YOU OR TO THE PERSON TO WHOM THE RETURN APPLIES). -

- (a) $\underline{\text{MORTGAGES}}$ ON LAND. The total amount OUTSTANDING on all loans made by the person to whom the return applies on mortgages on land must be stated here.
- (b) OTHER AMOUNTS. The total amount of all OTHER debts, whether secured or unsecured, owing to the person to whom the return applies, must be stated here.
- Question 8. VALUE OF STOCK-IN-TRADE. The person filling in the card must state here the estimated value of stock-in-trade as at 30th June. Trading stock may be valued on any one of three bases, either (a) the cost price of the stock, or (b) the present market selling value of the stock held, or (c) the price at which the equivalent of the stock held could be replaced.
- Question 9. VALUE OF LIVE STOCK. If the person filling in the card is the sole owner, he must state here the total value of all his animals which would have a value on the market. If the person is part-owner of any stock, the value of his share should be inserted here, if not included in the answer to Question 14. The animals described as live stock in Question 9 include sheep, pigs, goats, horses, cattle, poultry or any animals which have a market value.

Question 10. - VALUE OF PLANT, INCLUDING MACHINERY, TOOLS,

IMPLEMENTS, VEHICLES, ROLLING STOCK, ETC., USED FOR TRADE

PURPOSES. - The person filling in the card must state here the
estimated value as at 30th June of the total of such plant, etc.
The value of all motor cars, trucks, tractors, power-driven or
other farm machinery, motor vehicles of all kinds, etc., which
are USED MAINLY OR EXCLUSIVELY FOR TRADE PURPOSES must be included.

Question 11. - VALUE OF FURNITURE AND FITTINGS USED FOR TRADE

PURPOSES. - The person filling in the card must state here the
total value as at 30th June of all such furniture and fittings
USED MAINLY OR EXCLUSIVELY FOR TRADE PURPOSES. He should not
include the value of household furniture and fittings, which
should be included in the answer to Question 15.

Question 12. - VALUE OF LAND OWNED. - This Question refers first to land held by a person as sole owner, and secondly to land of which the person is only part owner.

If the person filling in the card, or the person to whom the return applies, is the sole owner of the land, he must state the UNIMPROVED VALUE on the first inset line provided and the VALUE OF IMPROVEMENTS on the second inset line provided, and state the total of these two values on the single line in the appropriate column, (A) or (B), opposite the bracket.

The UNIMPROVED VALUE of the land is the total value less the value of all improvements thereon. The VALUE OF IM-PROVEMENTS is the value of buildings, fences, wells, etc., not already included in answer to Questions 10 and 11.

Where the person to whom the return applies is NOT the sole owner of the land, the value of his interest only in the land, INCLUDING his share of all improvements not already included in answer to Questions 10 and 11, should be stated on the line opposite the words: "if NOT sole owner, value of your Interests", in the appropriate column, (A) or (B).

Note particularly that deductions for amounts owing on mortgages should NOT be made from the values stated in reply to Question 12. They should be stated in answer to Question 19, under the heading "Liabilities".

In order to arrive at the values required for answering Question 12, the person filling in the card may refer to notices of assessment issued by either Local Government or Land Taxation Authorities.

Question 13. - NET VALUE OF INTERESTS IN LEASES HELD. -

- (a) FROM PRIVATE PERSONS. The person filling in the card must insert here the estimated amount that the lease might be expected to realize were the right to the unexpired term offered for sale on such reasonable terms as a bona fide seller would require. Any amounts borrowed on the security of such leases are NOT to be deducted in arriving at the value to be inserted here.
 - (b) FROM THE CROWN. If the person to whom the return

applies holds a conditional purchase lease from the Crown, he must insert here the market value of the lease-hold property, less any payments owing to the Crown. If the lease is not of this character, the value which must be inserted is the estimated amount that the lease might be expected to realize were the right to the unexpired term offered for sale on such reasonable terms as a bona fide seller would require.

It should be specially noted that, in the case of conditional purchase leases from the Crown, payments owing to the Crown must be deducted in arriving at the value of such leases. In the case of both conditional purchase and other Crown leases, any amounts borrowed on the security of such leases should NOT be deducted in arriving at the value to be stated.

Question 14. - VALUE OF SHARE OF NET ASSETS IN PARTNERSHIP OR

SYNDICATE UNDERTAKINGS. - It should be observed that this

Question does NOT require a statement of the value of the assets
of a partnership or syndicate undertaking AS SUCH, but does
require a statement of the value of the SHARE of the net assets
of such undertakings owned by the person to whom the return
applies. The total value of all the net assets of the undertaking, i.e. the difference between the assets and liabilities,
must first be determined as though for an individual, each item
being valued according to the official instructions issued with
the card. The net assets thus ascertained should be proportioned among the partners according to their interests and the
value of any particular partner's share should be entered
accordingly in answer to Question 14 on the card of that partner.

Question 15. - VALUE OF HOUSEHOLD FURNITURE AND EFFECTS AND

PERSONAL EFFECTS (including Vehicles and Plant used for other purposes than Trade or Occupation). - The person filling in the Card must state here the estimated value of all items of this kind. Observe that the market value of all motor or other vehicles, including motor cycles, caravans, trailers, etc., used mainly or exclusively for private pleasure, must be included here and NOT in answer to Question 10.

Should the person to whom the return applies have any interests as a beneficiary in trust estates, whether as life-tenant, reversioner or otherwise, the estimated value of such interests must be stated here. If the person filling in the card is in doubt as to the value of his interests, or the interests of the person to whom the return applies, he should consult the trustees. The name of the trust estate, and the name(s) of the trustee(s) should be shown on the BACK of the card. The interests of beneficiaries in trust estates must be shown in answer to Question 16 on the CARD OF THE BENEFICIARY, and NOT against the items of particular assets of the beneficiary. The card of the trust estate ONLY should contain detailed particulars of the assets and liabilities.

Question 17. - VALUE OF PROPERTY NOT ENUMERATED ABOVE, EXCLUSIVE

OF LIFE ASSURANCE AND FRIENDLY SOCIETY POLICIES. - The value of
all other property of any monetary value not elsewhere provided
for on the Property Card, EXCLUSIVE OF LIFE ASSURANCE AND
FRIENDLY SOCIETY POLICIES, must be valued at what it would bring
in the market, and the total inserted on this line.

LIABILITIES ON 30th JUNE, 1939 (TO NEAREST £).

- Question 18. BANK OVERDRAFT. The person filling in the card must state here the total of outstanding overdraft(s) or other advance(s), if any, OWING BY the person to whom the return applies. Any advances secured by mortgages on land must NOT be included, but should be stated in answer to Question 19.
- Question 19. AMOUNTS OWING ON MORTGAGES ON LAND. The person filling in the card must state here the total owing by the person to whom the return applies on the security of mortgages on land. Overdrafts or other advances secured by the lodgment of titles to land (not being legal mortgages) are NOT to be included here, but in answer to Question 18.
- Question 20. ALL OTHER AMOUNTS OWING (BY YOU OR BY THE PERSON TO WHOM THE RETURN APPLIES). The person filling in the card must state here the total amount owing by him, or by the person to whom the return applies, other than bank overdrafts and any amounts secured by mortgages on land.
- SIGNATURE. Each card must be signed at the foot by the person who fills it in. If the details do not relate to his own property, he must state the capacity in virtue of which he renders the return on behalf of the person, corporate body or estate described at the head of the card.

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NATIONAL REGISTER: CENSUS OF PROPERTY.

NOTES FOR THE GUIDANCE OF TRUSTEES AND BENEFICIARIES IN TRUST ESTATES.

- l. Form of Return. It will be necessary for the trustees of each trust estate to furnish a card in respect of the estate as a whole, and for each beneficiary to make a return of the capital value of his own particular interest opposite Item 16 on his card. The latter may, however, after consultation with the trustees, leave Item 16 blank, provided he arranges for the trustees to supply individual particulars direct to the Commonwealth Statistician. If he adopts this course, he should state on the back of the card that the particulars will be furnished by the trustees, and add the names of the trustees.
- 2. Method of Valuation. The valuation of interests of life tenants, reversioners and other interested parties should be such that the aggregate value of the several interests will, as far as is practicable, be equal to the total value of the estate. No basis of valuation is prescribed, but, for those in doubt, it is suggested that a sufficiently accurate method for this particular purpose would be to use the values given in the Australian Life Tables (1933 Census) at a rate of interest of 4 per cent. or such other rate as in the circumstances may be more appropriate. For those interests which are dependent upon certain contingencies, it may be necessary to obtain actuarial advice.
- 3. Extension of Time. It has already been notified for public information that, if a person or firm satisfies the Commonwealth Statistician that he is definitely unable to furnish complete particulars by the 29th July, no objection will be taken to the late arrival of the return, provided application is made for an extension of time, and the return is furnished not later than such date as the Commonwealth Statistician specifies.
- 4. <u>Valuation of Security Assets of Trust Estates</u>. For the purposes of the Property Card the market value of securities is required, but book values may be used in substitution for market values by individuals and corporations customarily trading in securities. Book values may be used by trustees, and the term "book value" may be taken by trustees to include the face value of securities.
- 5. Inability to Ascertain Capital Value of Interests. If the beneficiary in a trust estate, or his trustees, after application by the beneficiary, are unable to state the capital value of the beneficiary's interest, either from the nature of the case or because of their inability to obtain skilled advice, the beneficiary should explain the nature of his interest in detail on the back of the card or in a letter posted direct to the Commonwealth Statistician. A note should be made opposite Item 16, indicating which course is being adopted.

RolandWilson.

(ROLAND WILSON)
Commonwealth Statistician.